

**[BIR REVENUE MEMORANDUM ORDER NO. 22-91,
July 03, 1991]**

**SUSPENSION OF THE ISSUANCE OF TAXPAYER ACCOUNT
NUMBER (TAN) AND THE PHASING-IN OF TAXPAYER
IDENTIFICATION NUMBER (TIN)**

**I
Rationale**

The Taxpayer Account Number (TAN) System has not been able to achieve its purpose of facilitating the identification, processing and verification of income tax returns and other tax forms filed with the BIR. Therefore, the identification number structure shall be revised (now called Taxpayer Identification Number - TIN) to make it more suitable for future and integrated computerization of the entire tax collection system and to enhance taxpayer service rendered to the public. Hence, the issuance of the TAN is hereby suspended.

**II
Transitory Provisions**

A. *Existing holders of TAN(s)* shall continue using their TAN(s) until they are informed of their new TIN(s) as prescribed under Revenue Memorandum Order No. 23-91. Once informed, taxpayers shall use the new TIN in all documents to be filed with the BIR in place of TAN.

B. *New applicants for TANs*

1. The following persons shall be issued the new TINs instead of the TAN in accordance with the procedures prescribed in RMO No. 2391.

Type of Taxpayer	Where to File TIN Application
a. Wage earners and employees	Employer
b. Overseas contract workers (OCWs)	POEA
c. Professional practitioners	RDO/RISSI
d. Businesses (single proprietors, partnerships or general partnerships, corporations)	RDO/RISSI